

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE DRS75185-ME-51 (3/12)

Short Title: Religious Orgs./ Clarify Prop. Tax Exemption.

(Public)

Sponsors: Senator Jacumin.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CLARIFY THAT RELIGIOUS ORGANIZATIONS ARE EXEMPT FROM
3 PROPERTY TAX.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-278.3(c) reads as rewritten:

6 "§ 105-278.3. Real and personal property used for religious purposes.

7 ...

8 (c) The following agencies, when the other requirements of this section are met, may
9 obtain exemption for their properties:

- 10 (1) A congregation, parish, mission, or similar local unit of a church or religious
11 body; ~~or~~
12 (2) A conference, association, presbytery, diocese, district, synod, or similar unit
13 comprising local units of a church or religious ~~body~~; body; or
14 (3) A religious organization recognized by the Internal Revenue Service under
15 section 501(c)(3) of the Code."

16 SECTION 2. This act is effective for property taxes imposed for taxable years
17 beginning on or after January 1, 2009.

